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THE ORIGIN AND DEVELOPMENT OF MUNICIPALITIES

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TAMIL NADU ARCHIVES AND HISTORICAL RESEARCH

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THE ORIGIN AND DEVELOPMENT OF MUNICIPALITIES

HISTORICAL INTRODUCTION

The decay of Village Panchayats

It is well known that in ancient times, Village Panchayats had formed an integral part in the national life of our country.[1] They were self contained, economic and administrative units and were in practice, little republics enjoying a great deal of local autonomy, with powers of taxation for local purposes. They flourished also as centres of corporate life and culture. They highly centralised administrative system of the British rule and the impact of modern Civilisation led to a gradual and stady decay of village panchayats. The Administrative of justice was taken over by Civil and Criminal courts and the Police Department took over the functions of maintaining peace in villages. The administration of Land Revenue was vested with a separate department of Government with the growth of towns and migration to them of people from villages the rural economy was greatly upset. The self reliance with which the villagers had always managed their affairs had gradually disappeared and the village Panchayats as useful rural institutions, sank into insignificance.

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1. G.O. No. 155, L.A. dated 31.1.1958

The Resolution of Loard Ripon:

The British Administrators realised the significance of village panchayats and Monstuart Elphinstone observed so early as in 1820, that village panchayats were an excellent remedy for the imperfections of a bad form of Government. They felt that the state should take definite steps to foster the promotion among the people; the habits of voluntary co-operation for carrying out public objects. The credit for realizing the importance of shaping new measures towards that direction goes to Lord Ripon, whose resolution of 1882 regarding the association of non-officials in the administration of local institutions led to the passing of the Madras Local Boards Act, 1884, which provided for the Constitution of "Unions" in small towns and large villages, mainly for the purposes of looking of thevillage roads, sanitation, and lighting.

The creation of Municipalities:

The Improvement of Towns Act, (India Act XXVI of 1850) authorised Government to introduce in any town in which the inhabitants were desirous of making better provision for constructing, repairing, cleaning, lighting or watering, any public street, roads, drains or tanks or for the prevention of nuisance or for improving the town in any manner. The Act also provided for the framing of bye-laws necessary for carrying on the day to day administration by the Councillors with the

approval of the Government. The passing of the Town Improvement Act (X of 1865) paved the way for the creation of Municipalities. Municipal institutions had begun to grow gradually. For the purpose of this publication the subject of "origin and development of Municipalities" has been dealt with in two folds as the Madras City Municipality (Corporation of Madras), District Municipalities and Bills and Acts relating to City and District Municipalities. The Part-I of this Publication deals with the subject of Madras City Municipality (Corporation of Madras), the Part-II that of District Municipalities, and Bills and Acts of Important nature pertaining to Madras City Municipality and District Municipalities.

The Corporation of Madras formation of

The Corporation of Madras is the earliest Municipal institution in India.[1] The significance of its creation was not sufficiently stressed by historians like Hill and Thornton. The originator of the idea was Sir Josiah Child, who had already been making the fire and Vigour of his pen felt strongly by the Madras Council. The idea of a municipal organisation for Madras was taken by Mr.Child from the practice of Dutch Government in the East Indies. In the General

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1. Page 98-103 of the Book "History of Madras" by C.S.Srinivasachari".

letter to Madras dated the 28th September 1687. Mr.Child detailed a plan for the formation of a Corporation composed of Indians Mixed with some English men and equipped with a regular Mayor Aldermen and Burgesses, a Recorder and Town Clerk and armed with power to decide petty cases and to levy rates upon the inhabitans for the building of Schools, of a Town Hall and a Jail. Mr.Child in his elaborate letter, invited the Madras Governor and Council to offer their own suggestions to his draft schemes. But yet within three months of his first letter, he and the Deputy President of the Company had an audience with King James, and it was determined at this audience to send out a ready drawn charter under the Company's seal for the formation of the Madras Corporation; and along with this charter which was issued by the company on the 30th December 1687, were sent out the Maces and sword together with orders that the Corporation should be immediately started "our Town of Fort St.George, commonly the Christian Town and City of Madrasapatam upon the coast of Coramandal in the East Indies and all the territories thereupto belonging not exceeding the distance of 10 miles from Fort St. George, to be a Corporation under us by the name and Tittle of the Mayor, Aldermen and Burgesses of the Town of Fort St.George and City of Madrasapatam", was the heading of the Charter. There were to be twelve Aldermen and SixtyBurgesses. Mr.Nathanial Higginson,Second in

ouncil, was nominated the first mayor. Three other English embers of the Council, three portuguese merchants, three ewish merchants there was a fair sized Jewish Colony n Madras at that time and three Hindus were nominated ldermen in the 'Charter itself. These latter were Chinna enkatadri, the younger brother of Bari Timmanna whom e succeded in the office of Chief Merchant, Mudda erona who was also chief Merchant for some time and lingatha Pillai who was the Builder of the Ekambaras- warar Temple in Mint Street. A new Mayor was to be lected on the 29th of September every year; and the harter itself was to come into force from the 29th September 1688. The Mayor and Aldermen were to be a Court of Record; the Mayor and three of the Alderm n were to be Justice of the peace. The Judge of the Supreme Court of Judicature that was created was to be the Recorder of the Corporation; and a Town Clerk who was also to be a notary, was to be elected.

The inaguration of the Corporation:

On the appointed date, 29th September 1688, the Corporation was inaugurated with all due solemnity the Mayor[1] and others taking their respective oaths. After dinner towards three in the afternoon, the whole Corporation marched in their several robes, the Aldermen in Scarlet serge gowns and the Burgesses in white

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1. pp - 148-149 of Diary and consultation book of 1688

ina silk with the Mace carried before the Mayor in procession to the Town Hall.

<u>he administration of the Corporation</u>

The Parliamentary Act 1792 gave the Corporation power o levy municipal taxes in the City.[1] The Municipal Act as been amended introducing from time to time major hanges in the constitution and powers of the Corporation. he Madras Municipal Corporation Act 1919 (as amended) rovides the basic statutory authority for the dministration now.

<u>he administration of Town Municipalities</u>

Consequent on the improvements in Towns Act (India t XXVI of 1850) which authorised the Government for mproving the town in any manner, asthe inhabitants ere desirous of, the Town ImprovementAct (X of 1865) was ssed. Under this Act, Funds were compulsorily collect- for the maintenance of execution of municipal works. e Towns improvement Act of 1871 added additional sponsibilities of Municipalities, namely, the main- nance of hospitals and dispensaries, schools, birth d death registration and vaccination. The District llector was appointed as the president of Municipal uncil. The Madras District Municipalities Act 1884 rked an important, step forward, which reveals the rength of Municipal Councils and their term of office. e details about these may please be seen in the

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p2 of Hand book of Corporation of Madras 1980

Memoranda on Municipalities". (Vide page 205 of the Select Document)

Royal Commission's recommendation

As a result of the recommendation of the Royal Commission on Decentralization, the Madras District Municipalities Act of 1920 was passed for repealing the Act of 1884 for increasing the elected proportion of the Municipal Council and for increasing the resources and powers of Municipalities. An inspector of Municipal Councils and Local Boards was appointed in that year. The Act provided for the constitution and abolition of Municipalities and for the fixing the strength of Municipal Councils. Though this Select Document is confined to the non-current period, the number of Municipalities that were constituted upto 1972, are tabulated and included in the annexure, as they contain only the name of Municipality and its year of constitution. The particulars of name of Municipalities and their year of Constitution are furnished in the appendix as there is no change in their policies, principles etc from the Madras Municipality.

Townships and Municipalities

There were 92 Municipalities and 5 Townships, functioning upto the year of 1972, under the Tamil Nadu District Municipalities Act[1]. Out of this number only 40 Municipalities were constituted before 1920 under the Act of 1866, as subsequently amended by the

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1. P.61 of Municipal Year Book, 1972.

strict Municipalities Act of 1884. The Madras State, w called Tamil Nadu, has undergone territorial adjust- ts with the formation of the Andhra Pradesh and subse- ently by the formation of Mysore and Kerala States in e year 1956 under the State reorganisation. Madurai, e premier Municipality in Tamil Nadu was converted o a Corporation in the year 1971 and the Coimbatore icipality into a Corporation in 1981.

(Sd) S. Rangamani

COMMISSIONER OF ARCHIVES

act taken from the Manual of the Administration
me No.I(A) Pages ... to ....

MADRAS MUNICIPALITY

RODUCTION - The history of the Madras Municipality
uch is shown in the foot-note [1] A map of the
icipality accompanies [2]

Law - The following are the status and laws in force, the whole or part of which affect the ras Municipality : 33 Geo. III, Cap.52 (1792), an of Parliament for the good Government of India; ia Act II of 1866 (Cattle Disease Prevention Act); ia Act XIV of 1859 and India Act VIII of 1867 n Police Acts); Madras Act VII of 1878 (Act for ntenance of Police); India Act VIII of 1881 (Petro- m Act); India Act XI of 1881 (Municipal Taxation for payment by Secretary of State tax on Military icers); Madras Act I of 1884 (Madras Municipal Act); Madras Act VII of 1884 (Amending Madras Municipal I of 1884). [3]

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[1] SKETCH HISTORY OF THE MADRAS MUNICIPALITY - Suggestion of a Corporation by Directors - Though not expressly so called, municipal government of a kind was introduced into Madras as early as 1688. The initiation was given by the court of Directors, who wrote as follows in a despatch, dated 28th September 1687:- "If you could contrive a form of a corporation to be established of the natives mixed with some English freemen, for aught we know some public use might be made thereof; and we might give the members some privileges and pre-eminencies by charter under our seal that might please them (as all men are naturally with a little power), and we might make a public advantage of them, without abating essentially any part of our dominion when we please to exert it. And it is not un-

likely that the heads of the several castes being made Aldermen and some others Burgesses, with power to choose out of themselves yearly their Mayor, and to tax all the inhabitants for a Town Hall, or any public buildings for themselves to make use of, your people would more willingly and liberally disburse five shillings towards the public good, being taxed by themselves, than six pence imposed by our despotical power (notwithstanding they shall submit to when we see cause), were Government to manage such a society as to make them proud of their honor and preferment, and yet only ministerial and subservient to the ends of the Government, which under us is yourselves. We direct nothing positively in this, but refer it to your consideration, and if you think it may redound to the public good, and that you may the better adapt it to the good of the place, and establishing of our absolute power over it, and unto some similitude to the forms of such like corporations in England where there is always a Governor, a superior power, and a garrison, we have thought fit to send you a copy of the late charter granted by His Majesty to the Borough of Portsmouth, where Sir John Biggs (Judge of the new Court of Admiralty at Madras) was Recorder, and understands well not only that constitution, but the practical way of proceeding it. We conceive their Court books must always be kept in the English tongue, and the Town Clerk must always be an Englishman that can speak Portuguese and Gentoo, and their Recorder must be the same. We think it may be convenient that in the said Court of Aldermen, being twelve beside the Mayor, there should never be above three English freemen and three Portuguese; the other seven to be Moors and Gentoos." (2) First Century of the Corporation - On the 13th September 1688 the President and Council of the Presidency met accordingly at the Fort Hall to consult about the establishment of a corporation for the city. The original document of incorporation has not been found in the Government records so that it is not practicable to state what was the exact nature of the arrangements made; but mention is made in records of a Mayor, a Recorder, Aldermen, and Burgesses. The connection of this Corporation with the administration of justice has already been detailed in the article on Law and Legislation. At the time of the two charters of 1726 and 1753 (that of King George I and King George II), they represented the only British Courts of justice at this Presidency. The Recorder's Court however in 1798 took their place and left

them then merely a municipal body. (3) Municipal Action proper - The Act of Parliament of 1792 for the "government of India" (33 Geo.III, cap.52) contains clauses making provision "for the good order and government of the towns of Calcutta, Madras, and Bombay". Clause 151 of this Act provides for the appointment of Justices of the Peace, while clause 158 empowers the Justices of the Peace assembled at general or quarter session to make arrangements for the care of the streets. That is to say "to appoint scavengers for cleaning the streets of the said towns or factories of Calcutta, Madras, and Bombay, respectively, and to nominate and appoint such persons as they shall think fit in that behalf, and also to order the watching and repairing of the streets therein, as they respectively shall judge to be necessary, and for the purpose of defraying the expenses thereof, from time to time to make an equal assessment or assessments on the owners or occupiers of houses, buildings, and grounds in the said towns or factories respectively according to the true and real annual value thereof so that the whole of such assessment or assessments shall not exceed in any one year the proportion of one-twentieth part of the gross annual value thereof respectively, unless any higher rate of assessment shall, in the judgment of . . . the Governor in Council of the said respective Presidencies, become essentially necessary for the cleansing, watching, or repairing thereof, in which case the said . . . Governor in Council shall or may on any such urgent occasion, by order is Council, authorize a further assessment, not exceeding in any one year the half parts of the amount of the ordinary annual assessment hereinbefore limited." The Act further provides for the collection of the assessment and for licensing the sale of spirituous liquors within the Presidency towns. This is the commencement of the Madras Municipality at such. (4) Arrangements for Assessment - In 1836, on the 7th November an Act (No.XXVIII of 1836) was passed by the Governor-General in Council, to the effect that "no assessment made by the Justices of the Peace for the Presidency of Fort St. George, under the authority of Act of Parliament of the 33 Geo.III, cap.52, shall be levied until the same shall have been approved by the Governor in Council of Fort St.George." Another clause of the same Act enacts that it shall be lawful for the said Governor in Council of Fort St.George, by an order in Council, to exempt any district, or portion of a district, from payment of any such assessment." (5) Rates by Divisions - In 1841 an Act for "amending the law

with respect to rates for municipal purposes within the the town of Madras" was passed by the Governor-General in Council (No.XXII). This Act authorizes an arrangement by which the rate payers of particular sections of the town may be entrusted" with the assessment, collections, and management of the ratesof such division". (6) India Act XIV of 1856 - The several Acts just named continued in force until the year 1856, when India Act XIV of 1856, "for the conservancy and improvement of the towns of Calcutta, Madras, and Bombay," superseded the existing regulations for the cleansing of the town of Madras. Down to this date, so far as can, be ascertained, the annual assessment on houses and lands in the town of Madras did not exceed five per cent. The municipal income under the management of the Justices of the Sessions averaged Rupees 1,00,000 yearly. About twenty justices had the control of municipal affairs, meeting once every three months for the despatch of businese. When the Justices handedover to the Municipal Commissioners, appointed under Act XIV of 1856, the executive charge of of the town, there was a balance of Rupees 2,60,000 of municipal funds unexpended. (7) Madras Act IV of 1865 - The Municipal Act of 1856 gave no new taxing powers to the municipality, but this was remedied by the local Legislature in the revised Act of 1865 (Madras, No.IX)when three honorary members were appointed to aid three paid commissioners, and powers were given to raise the assessment on houses, buildings, and lands to 10 per cent, and to impose a tax or license on carriages and animals and on trades and professions, and to raise tolls on carriages, carts, and animals entering the municipal limits. (8) Madras Act IX of 1867 - In 1867 the management of the affairs of the town underwent another change, a new Act being introduced (Madras No.IX of 1867). By this the constitution of the commission was changed. Some of the old commissioners now became the paid servants of the municipality, while the administration devolved on a paid president and 32 honorary commissioners as representatives of the rate-payers, all being selected and approved by the Governor in Council. (9) Recent Legislation - Madras Act IX of 1867 was superseded by Madras Act V of 1871 and by Act V of 1878; this again by Madras Act I of 1884. The revision of the municipal law effect by Act I of 1884 was undertaken mainly with a view to rectify errors in drafting in the old Act and to afford the municipality additional revenue. The professional tax has by this been raised and a further change

has been effected by making every person liable to pay the tax on his total income from every profession or trade he may exercise, and not merely on the one from which the income is mainly derived. A new tax has been introduced in the form of license fees payable on all timber and firewood brought into the city, at rates not exceeding Rupees 5 per ton for timber and Annas 6 per ton for firewood. Similar license fees are also for the first time made payable on all cattle and sheep slaughtered for food within the city at a rate not exceeding Rupee 1 per head of cattle and Annas 2 per head of sheep. A tax on wholesale dealers and importers of spirituous liquors which found place in the Act has been objected to by the Government of India as an import duty affecting the revenue and will not be levied. Advantage was taken of the revision of the law to confer additional electoral privileges on the rate-payers which are referred to in the text. Provision has also been made for compulsory vaccination, for the control of infections diseases, and for the appointment of a permanent health officer, and greater powers have been taken for dealing with matters of sanitation generally. Madras Act VII of 1884 altered the municipal year from the calendar to the official year.

[2] SPELLINGS AUTHORIZED BY GOVERNMENT OCCURRING IN MAP OF THE MADRAS MUNICIPALITY - Chetpat, Conjeevaram, Egmore, Nellore, Perambur, Poonamallee, Rayapuram, Saidapet, St. Thomas Mount, Tiruporur.

[3] MUNICIPAL RULES HAVING THE FORCE OF LAW - Rules having the force of law are (i) Election rules; (ii) Five Code; (iii) Civil Leave and Pension Code; and (iv) Bye-laws for the regulation of - markets and slaughter houses; burial and burning grounds; offensive and dangerous trades and places for cart-stand and livery and back stables; proper use and maintenance of latrines and urinals; order in public thoroughfares; house service water-supply; water-supply for non-domestic purposes.

CONSTITUTION - The administration now rests with a President and two Vice-Presidents and 32 other Commissioners. The President and the Vice-Presidents are salaried officers appointed by Government and are ex-officio Commissioners. They are liable to removal at the discretion of the Governor in Council or upon the vote of a majority consisting of not less than one-half of the total number of Commissioners. Of the 32 non-official Commissioners a maximum of 24 may be elected by qualified voters and the remaining 8 nominated by Government. To be elected Commissioner a candidate must (a) be of the male sex, (b) be 25 years of age, (c) by acquainted with the English language, (d) be resident of Madras or within two miles of it, and (e) have paid Rupees 100 in municipal taxes for the year preceding the election. The qualification for a voter is that the person must (a) be of the male sex, (b) be 21 years of age, (c) reside within the division for the commission of which he votes, and have paid for the year preceding that in which he votes Rupees 25 in municipal taxes, or, if not a resident, he must have paid Rupees 25 in house-tax on his property in that division, or for the preceding six months he must have occupied a house in the division at a monthly rent of Rupees 25, or (d) be resident in the division and be a graduate of some recognized university. The non-official Commissioners hold office for three years, after which they are eligible to be nominated or elected again. No person

can be qualified to be or continue to be a non-official Commissioner, who has been sentenced to imprisonment for any offence, or who becomes bankrupt or insolvent, or who without President's permission is interested otherwise than as a shareholder in a joint stock company in any contract with or work for the Commissioners. A non-official Commissioner also vacates his office if he fails to attend three consecutive general meetings, but he may in such case be restored by a vote of the Commissioners at the next meeting.

The powers and duties of the Commissioners are as follows:- (i) To deal with the budget or supplemental budgets. (ii) To consider recommendations from the standing committee, to reduce or increase the amount of expenditure under any head of the estimate, or to transfer the moneys assigned under one head of expenditure in the estimate to another head with the sanction of Government; provided that when a budget or supplemental budget has been approved by the Governor in Council, no alteration of any kind shall be made therein without his previous sanction. (iii) To consider, approve or disapprove the annual administration report, and append such observations thereto as they think fit, prior to its admission to the Governor in Council (iv) to adopt, modify or reject proposals for creating any new municipal office, the monthly salary of which does not exceed 400 rupees. (v) To sanction the raising of loans for works required for the purposes of the Act.

(vi) To express an opinion on orders or reference coming from the Governor in Council. (vii) To consider the periodical statements of receipts and disbursements and progress reports of work done, and pass such resolutions thereon as they think fit. (viii) To call the attention of the President to any neglect in the execution of municipal work, to any waste of municipal property, to the wants of any locality as noticed personally by any Commissioner or made known to him by the inhabitants, and to suggest any improvements which appear desirable (ix) to bring forward general questions connected with the municipal funds, or any new measures relating to purposes authorized by the Act. (x) To sanction the appropriation of municipal land, or the acquisition of land, for any purpose not inconsistent with the provisions of the Act. (xi) To make, repeal, alter or amend bye-laws for the purposes of the Act.

The municipality is divided into eight divisions. Under Act IX of 1867 four persons residing within the limits of each division were appointed by Government to be Commissioners for that division. But under Act V of 1878 there must be at least one elected Commissioner for each division. The present distribution is as follows:- 4 Commissioners for each of first, fifth, sixth and seventh divisions; 5 Commissioners for each of second and third divisions; Commissioners for each of fourth and eighth divisions.

Six general meetings of the Commissioners must be held in the course of the year. Special meetings may be called by the President at his discretion and must be called by him on the written request of ten Commissioners. Seven Commissioners are required to form a quorum at a general meeting and ten at a special meeting. The Commissioners appoint annually by ballot five of their number, who, with the President and the two Vice-Presidents, form a standing committee. The standing committee have access to all the accounts, and the President is bound to furnish them with any information they may call for as to receipts and disbursements. They conduct a monthly audit of the accounts independently of two paid official auditors appointed by Government. The standing committee prepare the budget and see to the due appropriation of budget grants with reference to progress report and have power to hear appeals against orders refusing licenses for dangerous or offensive trades, back stables, cart-stands, bake-houses and timber depots. They dispose of applications for pensions and gratuities, consider contracts and compositions for certain taxes, assist the President in acquiring and disposing of lands and attend to other similar duties. The Commissioners may also appoint from among themselves committees to inquire into any matter connected with the purposes of the Municipal Act.

Subject to the control of the Commissioners and the standing committee the entire executive powers is vested in the President, who is appointed by Government and paid from Municipal funds. The two Vice-Presidents, one in charge of public works, conservancy and sanitation, and the other in charge of assessment and collection of taxes and tolls, hold their appointments direct from Government and are removable at their number. A special sanitary officer may be appointed by Government whenever any epidemic or unusual mortality prevails. Subordinate officers and servants thought necessary by the Commissioners for the purpose of the Act are appointed by the President. A permanent Health Officer may be appointed by the Commissioner and shall be so appointed if Government require it.

The departmental rules in force, other than those having the force of law, are numerous nd form a volume known as Standing Orders.

TAXATION - The taxes and tolls and payments leviable under the Municipal Act are as follows:- (1) tax on arts, professions, trades, and callings (not being a military profession or calling), and on offices and appointments classified as at foot. [4] Sixty denominations of traders, artizans, &c., are given in the schedule, most of whom are liable to be classified in any one of the above classes according to the dis-

[4] CLASSIFICATION OF PROFESSION TAX.

Class IB	- Persons	on salaries ranging from	Rupees	5,000		per mensem	..	Rupees	350	yearly
-do- D	-do-	-do- from	Rupees	3,000	to Rupees	5,000	"	"	250	"
-do-II	-do-	-do-	-do-	2,000	-do-	3,000	"	"	150	"
-do- III	-do-	-do-	-do-	1,000	-do-	2,000	"	"	75	"
-do- IV	-do-	-do-	-do-	750	-do-	1,000	"	"	35	"
-do- V	-do-	-do-	-do-	500	-do-	750	"	"	20	"
-do- VI	-do-	-do-	-do-	200	-do-	500	"	"	10	"
-do- VII	-do-	-do-	-do-	100	-do-	200	"	"	5	"

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cretion of the President subject to appeal in the first place to a committee of the Commissioners and ultimately to two Magistrates; (ii) tax on the salaries of persons exempted from payment of tax under No.1; this tax was intended to meet the case of military officers exempt from profession tax, but its imposition has been disallowed by Government* and it is improbable that the tax will be imposed; (iii) tax on houses, buildings and lands, being a rate not exceeding 10 per cent, on the estimated gross annual rent at which they might reasonably be expected to let from year to year; (iv) payments for occupation of lands vested in the Commissioners; (v) water-tax, being a rate on houses, buildings, and lands not exceeding 4 per cent of their gross annual rent of buildings, &c., within the populous parts of the city and not exceeding 2 per cent, in other parts; the Governor in Council has power to exempt any division or part thereof from water tax; (vi) lighting-tax, being a rate not exceeding 2 per cent on all buildings and lands (vii) tax on vehicles on springs and on animals varying from 4 annas half-yearly for asses to Rupees 10 half-yearly for 4 wheeled carriages drawn by two horses; (viii) tax on carts and other vehicles without springs 4 rupees each yearly; (ix) tolls on vehicles and on animals entering the municipal limits from 6 pies

to 8 annas; (x) tax upon places for the sale of spirituous and intoxicating liquors from Rupees 12 to Rupees 75 annually; (xi) tax upon whole-sale dealers in spiritnous and intoxicating liquors from 3 pies to 2 annas per gallon. This last tax under instructions from the Government of India will not be levied.

The above rates and taxes are all in force; the tax on salaries is paid by the Secretary of State under Act XI of 1881; the house-rate is levied at 10 per cent. water-tax at 4 and lighting tax at 1 1/4. Rates and taxes may be recovered by distress and sale of the goods and chattels of the defaulter. Any person carrying on his profession or trade without registration is liable, on conviction before a Magistrate, to a penalty not exceeding twice the amount payable for a registration certificate. Appeals against assessments are heard and determined by two Magistrates, who are empowered to state a cause for final decision by the High Court.

Under Act IX of 1867 the town police were paid from municipal funds, but the municipality was relieved of this charge by Act V of 1871, which at the same time extended the application of the municipal funds to purpose of education, the establishment of hospitals, vaccination, and other works of local public utility. The Municipal